

State
Government



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Business



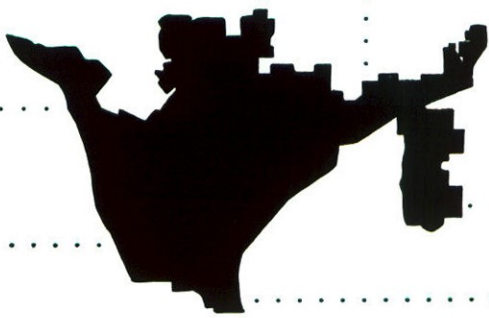
Homes



Schools



Citizen Groups



County Government



Budget Guide
and Summaries

City of Santa Clarita

Annual Budget User's Guide

Purpose of an Annual Budget

The basic purpose of the City of Santa Clarita's budget is to serve as a "blueprint" for providing City services and a working financial plan, as well as providing a communication tool for City residents, businesses, and employees. The budget is specifically designed to provide clear and accurate information to the Santa Clarita community with respect to how its local government is organized and operates.

Budget Process

For the ensuing fiscal year, the City adopts an annual budget by June 30. Formal budgets are employed as a management control device during the year for the General Revenue Fund and all Special Revenue Funds.

From the effective date of the budget, the amounts stated as proposed expenditures become appropriations for the various City departments. Amendments may be made to the budget during the fiscal year by the City Council, or the City Manager may transfer funds within and between departments. Expenditures may not exceed appropriations at the department level on a City-wide basis. The expenditure classification in the accompanying General Purpose Financial Statements is reflective of the various department levels of the City (with the exception of Capital Outlay). Appropriations lapse at the end of the fiscal year to the extent in which they have not been expended or carried over into the ensuing fiscal year.

Over the past seven years, the City has prepared a line-item detail, which lists each account group within each of the three expenditure/expense categories. This annual budget format is designed to provide a more comprehensive management and fiscal planning system to aid in the achievement of goals and objectives at the operational levels consistent with the City Council's policies.

Preparation of the Annual Budget Document

Budget preparation takes approximately six months. Work typically begins in December prior to the first fiscal year of the budget. An executive team meets to review the budget preparation calendar, as well as to establish the basic ground rules for budget preparation. In January, the Budget Instruction Manual is distributed and reviewed during a training session, and it is at this time that the departments begin preparing their budget requests and revenue estimates.

From January through March, the City Manager's Office carefully reviews, evaluates, and prioritizes each department's budget submissions for new and additional services, positions,

capital outlays, and capital improvement projects. The overall picture of estimated revenues and proposed expenditures is carefully studied. Moreover, remaining cognizant of public safety and legal requirements, and adhering to the City Council's financial policies, as well as providing the most efficient, effective, and economical service levels possible, are the major considerations throughout the budget process.

In April, a final review of department budget requests is made by the City Manager. As soon as the final details are approved by the City Manager, a Proposed Annual Budget is printed. The City Manager then presents a proposed Annual Budget to the City Council and the public for review during the month of May.

From late May through early June, budget study sessions are held, culminating with public hearings in mid-June. The City Council may further revise the City Manager's proposed Annual Budget as it deems necessary. To adopt the final Annual Budget, a three-fifths majority vote is required, after which the budget is then adopted by July 1.

Annual Budget Organization

Introductory Sections

As indicated in the Table of Contents, the City of Santa Clarita's Annual Budget document consists of fifteen sections, with each section divided by a corresponding tabbed page. The first five sections serve as both an introduction and overview of the Annual Budget's preparation process and contents.

The City Manager's Transmittal letter to the City Council outlines the key contents of the budget. The fiscal health of all the fund types, as well as the City as a whole, is also discussed.

The Budget Summaries provide an easy-to-read overview of the City's revenues and expenditures, while this Budget User's Guide provides an introduction to the City of Santa Clarita and an explanation of how to use the Annual Budget document.

It is important to note that the City's revenue estimates make assumptions based on actual experience and current knowledge of impending circumstances. Expenditure requests, in turn, reflect these assumed revenue trends and increases.

Department Budget Sections

The next eight sections represent the main body of the Annual Budget document. These sections contain all six City departments, Public Safety, and a section on Capital Improvement Projects. Each department's section begins with an overview of the department, its goals, and budget summaries by expenditure category.

Concluding Sections

These two sections contain additional information to further assist the reader. Budgetary and financial vocabulary found throughout the Annual Budget document is included in the **Glossary of Budget Terms** within the *Appendices*.



Budget Calendar

1996-97

- January 10 ▶ Budget instructions distributed.
- January 16 ▶ Question & Answer session for Budget Officers.
▶ 1995-96 YTD expenses completed by Finance Department.
▶ Personnel costs with formulas for 1996-97 presented to departments.
- February ▶ Items for ITAC consideration due to department ITAC representatives.
- February 9 ▶ Estimate of current year end and 1996-97 revenue estimates due to the Finance Department.
▶ Vehicle and other maintenance equipment requests presented to Budget Officer.
- February ▶ ITAC meeting to prioritize computer requests.
- March 7 ▶ All departments submit completed budget packages to the Budget Officer. All packages delivered after this date are to be submitted to the Assistant City Manager.
- March 21 ▶ City Manager receives Budget packages for review.
- March 25-29 ▶ First round budget discussions with departments and CIP staff.
- April 2 ▶ Budget round-up, all departments.
- April 3-10 ▶ Final adjustments to Budget are made.
▶ Draft Budget and Message produced.
- April 10-19 ▶ Budget reviewed by the City Manager.
- April 22-25 ▶ Final corrections to draft Budget document made.
- April 25 ▶ Budget to printer.
- May 7 ▶ Budget presented to City Council for review and determination of Study Sessions.
▶ Study Session dates to be determined.
- June 11 ▶ Public Hearing of formal Budget CIP and CDBG.
- June 25 ▶ Budget adoption.
- July ▶ Budget debriefing with departments.

City of Santa Clarita

Annual Budget

Department: City Manager

Program: City Council

			Activity	Budget
Personnel				
01	①- 4000	②- 101	③ Salary	④ 43,750
01	- 4000	- 130	Health and Welfare	7,600
01	- 4000	- 135	Life Insurance	130
01	- 4000	- 140	Long Term Disability	325
01	- 4000	- 145	Medicare (FICA)	630
01	- 4000	- 150	Workers' Compensation	880
01	- 4000	- 155	PERS	6,200
01	- 4000	- 160	Deferred Compensation	1,300
Total Personnel ⑤				60,815
Operations & Maintenance				
01	- 4000	- 201	Publications and Subscriptions	475
01	- 4000	- 202	Travel and Training	16,400
01	- 4000	- 209	Automobile Allowance/Mileage	1,050
01	- 4000	- 210	Office Supplies	600
01	- 4000	- 215	Special Supplies	6,800
01	- 4000	- 230	Professional Services	5,000
01	- 4000	- 232	Promotion and Publicity	52,400
01	- 4000	- 252	Telephone Utilities	700
Total Operations & Maintenance ⑤				83,425
Total				⑤ 144,240

Funding Source: General Fund

- ① Fund Designation - Indicates the particular type or source of funding.
- ② Account/Department Code - Indicates department and division.
- ③ Object Designation - Indicates specific line item.
- ④ Appropriation for fiscal year.
- ⑤ Category - the budget is divided into three categories: Personnel, Operations & Maintenance and Capital Outlay. Each department is required to stay within the category allocation. (The City Council program does not have a Capital Outlay category.)
- ⑥ Bottomline - total appropriation for the budget program.

RESOLUTION NO. 96-56

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF SANTA CLARITA ADOPTING
THE ANNUAL BUDGET FOR FISCAL YEAR 1996-1997
AND MAKING APPROPRIATIONS FOR THE AMOUNT BUDGETED**

WHEREAS, a proposed annual budget for the City of Santa Clarita for the fiscal year commencing July 1, 1996, and ending June 30, 1997, was submitted to the City Council and is on file in the City Clerk's Office, and

WHEREAS, proceedings for adoption of said budget have been duly taken, and

WHEREAS, the City Council has made certain revisions, corrections, and modifications to said proposed budget, and

WHEREAS, the City Manager has caused the proposed document to be corrected to reflect the changes ordered by the City Council.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SANTA CLARITA DOES RESOLVE AS FOLLOWS:

Section 1. The budget attached hereto and included herein by Resolution is adopted as the Annual Budget for the City of Santa Clarita for Fiscal Year commencing July 1, 1996, and ending June 30, 1997.

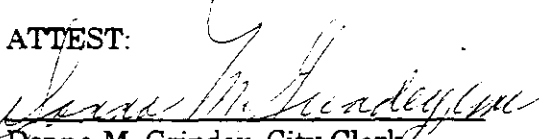
Section 2. There is hereby appropriated to each account set forth in said budget, attached hereto and made a part hereof, the sum shown for such account in the 1995-1996 budget, and the City Manager is authorized and empowered to expend such sum for the purpose of such account but no expenditure by any office or department for any items within an account will exceed the amount budgeted therefore without prior approval of the City Manager.

APPROVED AND ADOPTED this 25th day of June, 1996.



Carl Boyer, Mayor

ATTEST:



Donna M. Grindey, City Clerk


STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES)
CITY OF SANTA CLARITA)

I, Donna M. Grindey, City Clerk, hereby certify that the foregoing resolution was duly adopted by the City Council of the City of Santa Clarita, at a regular meeting thereof, held on the 25th day of June, 1996, by the following vote of the Council:

AYES: COUNCILMEMBERS: Smyth, Darcy, Heidt, Klajic, Boyer

NOES: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: None


Donna M. Grindey, City Clerk

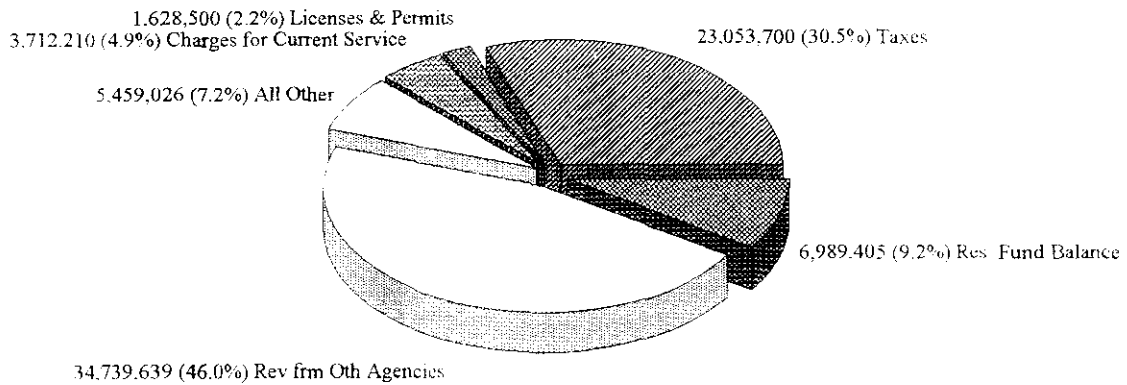
BUDGET SUMMARY

CAPITAL PROJECTS	19,206,327
PERSONNEL	14,175,817
OPERATIONS AND MAINTENANCE	41,792,936
CAPITAL OUTLAY	<u>407,400</u>
TOTAL APPROPRIATIONS	<u><u>75,582,480</u></u>

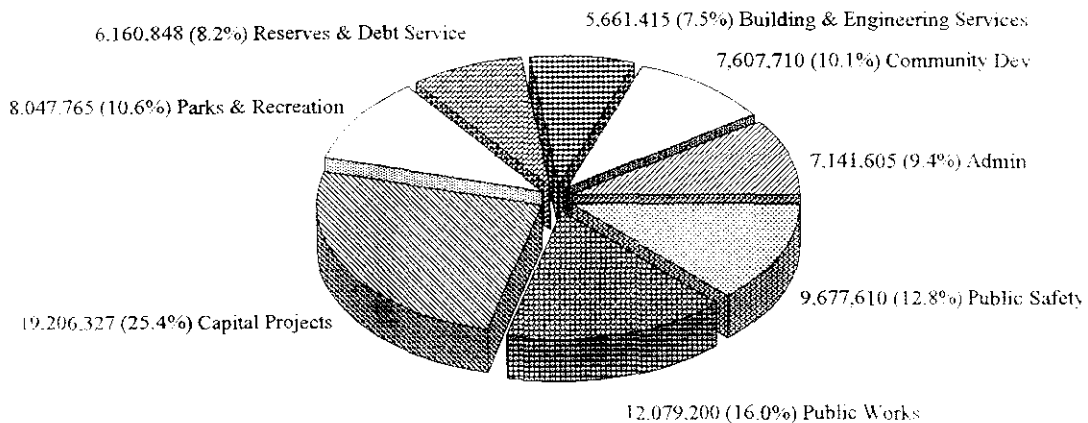
CITY OF SANTA CLARITA

1996-97 BUDGET SUMMARY - ALL FUNDS

Where The Money Comes From



Where The Money Goes



**SUMMARY OF OPERATING APPROPRIATIONS
ALL FUNDS**

CITY MANAGER

City Council	167,595
City Manager	1,188,140
Personnel	358,295
City Clerk	328,740
Reserves/Debt Service	6,160,848
Self Insurance	700,000
TOTAL CITY MANAGER	8,903,618

ADMINISTRATIVE SERVICES

Administration	302,245
Finance	714,170
Information Resources	1,239,925
General Services	1,490,850
Property Management	651,645
TOTAL ADMINISTRATIVE SERVICES	4,398,835

BUILDING & ENGINEERING SERVICES

Administration	358,945
Engineering	2,187,305
Building & Safety	1,042,255
Code Enforcement	260,470
Stormwater Utility	1,812,440
TOTAL BUILDING & ENGINEERING SERVICES	5,661,415

PUBLIC WORKS

Administration	501,775
Street Maintenance	2,001,680
Solid Waste Management	323,220
Transit	8,962,860
Vehicle Maintenance	289,665
TOTAL PUBLIC WORKS	12,079,200

PARKS, RECREATION AND COMMUNITY SERVICES

Administration	664,220
Recreation	3,404,725
Parks Maintenance	3,267,610
Emergency Preparedness	362,235
Special Projects	161,475
Office of Criminal Justice Planning Grant	187,500
TOTAL PARKS, RECREATION & COMMUNITY SERVIC	8,047,765

COMMUNITY DEVELOPMENT

Planning	1,065,290
Economic Development	536,900
CDBG - HUD	941,670
CDBG - Supplemental	2,661,400
HOME Program	1,499,500
CDBG - Multi-Family Rehab	902,950
TOTAL COMMUNITY DEVELOPMENT	7,607,710

PUBLIC SAFETY

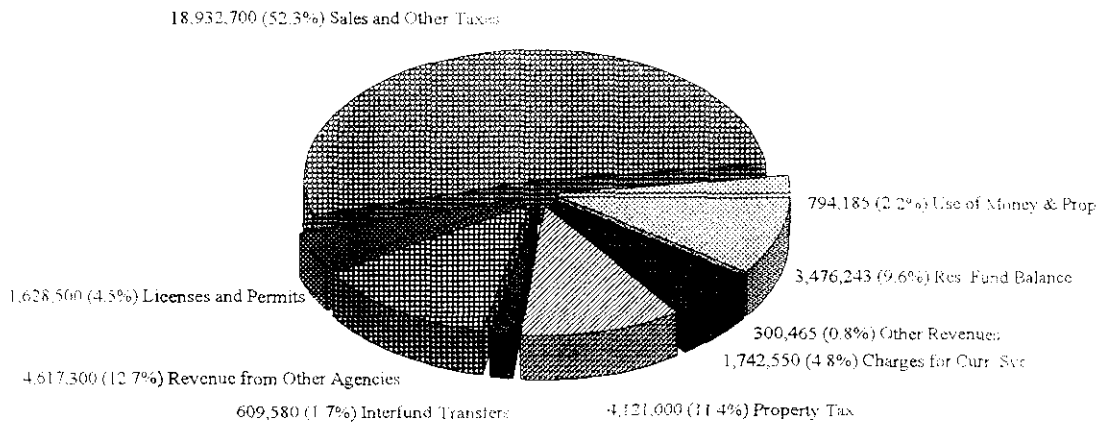
Police Services	9,642,610
Fire Protection	35,000
TOTAL PUBLIC SAFETY	9,677,610

TOTAL OPERATING APPROPRIATIONS	56,376,153
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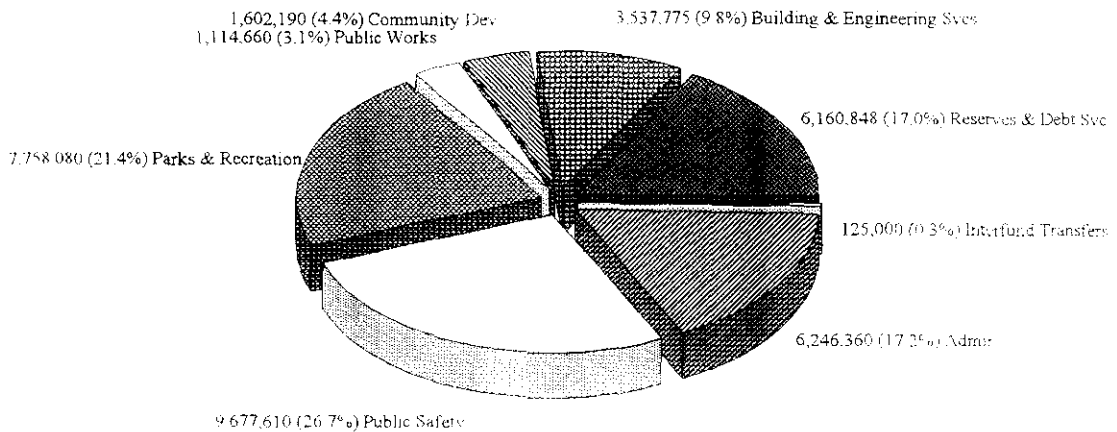
CITY OF SANTA CLARITA

1996-97 BUDGET SUMMARY - GENERAL FUND

Where the Money Comes From



Where The Money Goes



**SUMMARY OF OPERATING APPROPRIATIONS
GENERAL FUND**

CITY MANAGER

City Council	167,595
City Manager	1,188,140
Personnel	353,295
City Clerk	328,740
Reserves/Debt Service	6,160,848
TOTAL CITY MANAGER	8,198,618

ADMINISTRATIVE SERVICES

Administration	302,245
Finance	714,170
Information Resources	1,049,680
General Services	1,490,850
Property Management	651,645
TOTAL ADMINISTRATIVE SERVICES	4,208,590

BUILDING & ENGINEERING SERVICES

Administration	358,945
Engineering	1,917,705
Building & Safety	1,000,655
Code Enforcement	260,470
TOTAL BUILDING & ENGINEERING SERVICES	3,537,775

PUBLIC WORKS

Administration	501,775
Solid Waste Management	323,220
Vehicle Maintenance	289,665
TOTAL PUBLIC WORKS	1,114,660

PARKS, RECREATION AND COMMUNITY SERVICES

Administration	664,220
Recreation	3,404,725
Parks Maintenance	3,226,810
Emergency Preparedness	313,350
Special Projects	148,975
TOTAL PARKS, RECREATION & COMMUNITY SERVICE	7,758,080

COMMUNITY DEVELOPMENT

Planning	1,065,290
Economic Development	536,900
TOTAL COMMUNITY DEVELOPMENT	1,602,190

PUBLIC SAFETY

Police Services	9,642,610
Fire Protection	35,000
TOTAL PUBLIC SAFETY	9,677,610

TOTAL OPERATING APPROPRIATIONS	36,097,523
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**CITY OF SANTA CLARITA
ANNUAL BUDGET
1995-1996**

STATEMENT OF FUND BALANCE

FUND NO	FUND	JULY 1, 1995 FUND BALANCE	ESTIMATED REVENUE	TOTAL RESOURCES AVAILABLE	OPERATING EXPENDITURES	CAPITAL PROJECTS	FUND TRANSFERS	JUNE 30, 1996 PROJECTED BALANCE
01	General Fund	6,600,949	33,648,285	40,249,234	34,463,763	966,803	870,800	5,689,468
02	Gas Tax	1,108,220	2,685,650	3,793,870	2,604,090	284,298	(226,784)	678,698
05	Traffic Safety	2,916	269,700	272,616			(272,616)	0
06	Park Improvement	82,359	84,613	166,972		27,000		139,972
08	County Aid to Cities	218,775	8,000	226,775		149,202		77,573
10	Federal Aid - Urban	(336,521)	342,907	6,386		6,386		0
12	Community Develop. Block Grant	1,526	1,940,330	1,941,856	1,140,028	801,828		0
14	Bikeway Funds	(96,334)	1,152,304	1,055,970		905,970	(150,000)	0
15	AB 2755 Air Quality Improvement	53,351	129,332	182,683	14,340		(130,000)	38,343
16	IDA Article 8	3,677,641	2,802,387	6,480,028		2,729,143	(2,746,605)	1,004,280
17	Proposition C	2,167,957	5,980,564	8,148,521		4,786,541	(1,781,861)	1,580,119
18	Proposition A	8,571	2,496,228	2,504,799		200,000	(2,304,799)	0
21	Computer Replacement	0	149,000	149,000				149,000
23	Miscellaneous Grants	(3,730)	539,000	535,270	150,000	385,270		0
24	State Parks Grants	431,053	2,616,765	3,047,818		3,047,818		0
26	Self Insurance	(1,326,173)	732,500	(593,673)	705,000		250,000	(1,048,673)
27	Equipment Replacement	675,514	115,085	790,599			(160,000)	630,599
28	Public Financing Authority Const Fu	6,594,730	472,600	7,067,330		3,501,291		3,566,039
30	Developer Fee	(676,434)	5,300,350	4,623,916		4,623,916		0
40	Special Assessment Districts	11,226	400	11,626				11,626
41	Bridge & Thoroughfare (Bouquet)	(530,854)	41,000	(489,854)				(489,854)
42	Bridge & Thoroughfare (Eastside)	1,220,829	300,000	1,520,829				1,520,829
43	Bridge & Thoroughfare (Others)	3,343,453	440,000	3,783,453				3,783,453
44	Drainage Benefit Assessment District	104,451	101,487	205,938	176,714		(8,500)	20,724
45	Valencia Industrial Signalization	108,709	6,700	115,409				115,409
46	Landscape Maintenance District #1	3,897	56,000	59,897	4,260			55,637
51	Stormwater Utility	689,166	1,840,000	2,529,166	2,334,283		(286,100)	(91,217)
55	Transit	(327,507)	6,685,150	6,357,643	7,721,802	845,078	6,946,465	4,737,228
90	Earthquake Recovery	(2,541,428)	2,561,928	20,500	20,500			0
TOTALS		21,266,312	73,498,265	94,764,577	49,334,780	23,260,544	0	22,169,253

**CITY OF SANTA CLARITA
ANNUAL BUDGET
1996-1997**

STATEMENT OF FUND BALANCE

FUND NO	FUND	JULY 1, 1996		TOTAL RESOURCES AVAILABLE	OPERATING EXPENDITURES	CAPITAL PROJECTS	FUND TRANSFERS	JUNE 30, 1997 PROJECTED BALANCE
		EST. FUND BALANCE	ESTIMATED REVENUE					
01	General Fund	5,689,468	32,136,700	37,826,168	36,097,523	100,000	484,580	2,113,225
02	Gas Tax	678,698	2,312,940	2,991,638	2,179,780	205,800	(83,390)	522,668
04	Office of Criminal Justice Grant	0	187,500	187,500	187,500			0
05	Traffic Safety	0	268,700	268,700			(265,700)	3,000
06	Park Improvement	139,972	2,000	141,972				141,972
08	County Aid to Cities	77,573		77,573				77,573
09	HOME Program	0	1,499,500	1,499,500	1,499,500			0
10	Federal Aid - Urban	0	1,623,812	1,623,812		1,623,812		0
12	Community Develop. Block Grant	0	8,395,345	8,395,345	4,506,020	3,883,670		5,655
14	Bikeway Funds	0	342,886	342,886		150,000		192,886
15	AB 2755 Air Quality Improvement	38,343	131,700	170,043	12,500		(157,543)	0
16	TDA Article 8	1,004,280	2,805,900	3,810,180		1,072,630	(2,737,550)	0
17	Proposition C	1,580,119	2,481,848	4,061,967		2,486,000	(1,045,864)	530,103
18	Proposition A	0	2,776,269	2,776,269		200,000	(2,136,269)	440,000
21	Computer Replacement	149,000	78,800	227,800	190,245			37,555
23	Miscellaneous Grants	0	5,027,075	5,027,075		5,027,075		0
24	State Parks Grants	0	1,314,100	1,314,100	40,800	1,273,300		0
26	Self Insurance	(1,048,673)	704,700	(343,973)	705,000		125,000	(923,973)
27	Equipment Replacement	630,599	164,210	794,809				794,809
28	Public Financing Authority Const Fun	3,566,039		3,566,039		1,934,500		1,631,539
30	Developer Fee	0	514,540	514,540		514,540		0
40	Special Assessment Districts	11,626	0	11,626				11,626
41	Bridge & Thoroughfare (Bouquet)	(489,854)	35,000	(454,854)		400,000		(854,854)
42	Bridge & Thoroughfare (Eastside)	1,520,829	250,000	1,770,829				1,770,829
43	Bridge & Thoroughfare (Others)	3,783,453	350,000	4,133,453				4,133,453
44	Drainage Benefit Assessment Districts	20,724	99,450	120,174	91,500		(8,500)	20,174
45	Valencia Industrial Signalization	115,409	2,700	118,109				118,109
46	Landscape Maintenance District #1	55,637		55,637				55,637
51	Stormwater Utility	(91,217)	1,850,000	1,758,783	1,812,440		(197,820)	(251,477)
55	Transit	4,737,228	3,146,915	7,884,143	8,962,860	335,000	6,023,056	4,609,339
90	Earthquake Recovery	0	90,485	90,485	90,485			0
TOTALS		22,169,253	68,593,075	90,762,328	56,376,153	19,206,327	0	15,179,848

(23,700)